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Definitions of terms used in the Fiscal
schedules of the Bureau of Education.
Adopted August 9, 1911.



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DEFINITIONS OF TERMS USED IN THE
FISCAL SCHEDULES
OF THE BUREAU OF EDUCATION
FOR STATE AND CITY SCHOOL SYSTEMS

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DEFINITIONS OF TERMS USED IN THE STANDARD FISCAL SCHEDULE FOR CITIES.

HEADINGS.

Total.—Under this heading include the sum of all figures in the columns to the right, these columns to contain no duplicates.

Schools for the industries.—Include only those schools which offer training in specific vocations. Do not include those schools in which instruction in hand training is offered with a general educational aim, as, for example, the prevailing type of manual training high school.

Special schools.—Include schools for blind, deaf, feeble-minded, delinquents, dependents, etc.

Special activities.—Include lectures, playgrounds, social centers, etc.

ITEMS.

School year.—Report data for the school year instead of the fiscal year when they conflict, if this is possible without much additional labor.

Net payments and receipts only to be reported.—The receipts and payments to be reported must in all cases be net, i. e., the receipts must always show the total amounts received from all sources less any amounts received in error and later corrected by refund payments; and the payments must always show the total amounts paid for the different objects less any amounts paid in error and later corrected by refund receipts.

EXPENSES.

Item 6. Offices in charge of buildings and supplies.—Divide this item into two parts when possible, placing upon the first dotted line expenses of "offices in charge of buildings," including those having charge of the construction and maintenance of physical properties, such as superintendent of buildings, school architects, inspector of buildings, superintendent of repairs, and schoolhouse commission. Payments to special employees engaged exclusively on new work should be charged to outlays. Opposite "offices in charge of supplies" upon the second line, report expenses of the offices of superintendent of supplies, business manager, or other officers whose duties are concerned with the purchase and distribution of supplies.

Item 7. Office of superintendent of schools.—Include all payments for salaries and expenses of the superintendent of schools and of those subordinate administrative officers whose duties are largely

administrative and who are not primarily supervisors of instruction, such as assistant superintendent and board of examiners. See Item 11.

Item 8. Enforcement of compulsory education and truancy laws.—Include salaries and office expenses of truant officers and police officers detailed as truant officers if paid out of school funds. (Payments for expenses of truant and parental schools should not be entered here, but in column headed "Special schools.")

Item 11. Salaries of supervisors of grades and subjects.—Include salaries of assistant superintendents whose duties are mainly connected with the supervision of instruction and of supervisors of special subjects and of grades, including only those who devote half or more than half of their time to supervision. Include also the salaries of clerks of such officers.

In case an employee renders service in more than one kind of school in the same capacity, as that of a supervisor, prorate his salary, clerk hire, and other expenses between the different kinds of schools according to the amount of time devoted by him to each, charging the expense to the same account under each kind of school.

In case an employee performs one function in one kind of school and another function in another kind of school, as that of supervisor in the elementary schools and that of teacher in the secondary schools, charge his salary, clerk hire, and other expenses to the accounts corresponding to the function to which he gives the major portion of his time (if his time is evenly divided, to the higher function, as supervisor) and to the kind of school in which he exercises such function.

Item 13. Salaries of principals.—This item includes supervising principals, principals of groups and districts, and principals of buildings or similar units, including only those persons devoting half or more than half of their time to administration and supervision of instruction.

Item 15. Teachers.—Include all regular, special, and model teachers who devote more than half of their time to instruction.

Item 16. Textbooks.—Include only the payments for free textbooks furnished the pupils. The payments for textbooks purchased to sell to pupils should be reported under Item 58.

Item 17. Supplies.—Supplies are those things which when once used are actually or constructively consumed, including such items as writing paper, drawing paper, blank books, pencils, pens, adhesives, fasteners, carbon paper, rubber stamps, supplies for typewriter, and other mechanical office or school devices; magazines, newspapers, and other printed matter for current use; textbooks (for students, not purchased for library), test tubes, litmus paper, filter paper; polishing and abrading supplies; brooms and scrub brushes; drugs, chemicals, cleansers; laboratory supplies; wearing apparel; food supplies; flags;

recreational supplies, etc. Include also freight and cartage of such items. Supplies used in instruction should be included under Item 17; those used in operation of plant, under Item 24. See also definition of equipment, Item 50.

Item 18. Other expenses of instruction.—These items include other expenses incident to instruction, as rent of halls for graduation exercises, diplomas, etc.

Item 21. Fuel.—Include also freight, cartage, and weighing charges.

Item 24. Janitor's supplies.—See Item 17.

Item 27. Repair of buildings and upkeep of grounds.—Include payments for labor and materials incident to the repair of buildings, including painting, glazing, and of plumbing, lighting, heating, and ventilation equipment, and all payments for labor and materials incident to keeping the grounds in normal condition.

Item 28. Repairs and replacement of equipment.—For definition of equipment see Items 50 and 51.

Items 32, 33, and 34. Library expenses.—Payments for these expenses should be distributed according to the kind of school. Payments by school authorities for the maintenance of libraries used principally by the general public and not exclusively by the schools should be reported under "special activities."

Items 35 and 36. Promotion of health.—Report all payments for general promotion of health and distribute them among the various kinds of schools and educational activities as far as possible. Among the expenses that should be distributed to the different kinds of schools and special activities are "supervisors of physical training," "care and upkeep of playgrounds," etc. Payments for offices of directors and other overhead charges should be reported on the margin or on separate sheet under proper heads, as "clinic," etc.

Items 40 and 42. Payments to private schools and institutions.—Report all payments by the school system to private schools and institutions for the care and instruction of children in schools and institutions other than those belonging to the school system. These payments should be distributed as called for by the wording of the two lines, according to the kind of school or institution in which the children are kept; if in a day school or night school they should be given in the columns for such schools; while if in an institution furnishing board and clothing they should be placed in the column for special schools.

Item 44. Rent.—Charges for rent of offices used by the general administration should be reported under Item 8.

Items 47-51. Outlays.—Under "Outlays" report all payments for lands, new buildings, new equipment, additions to buildings, or extensive alterations that materially change and improve the buildings, classifying these payments as called for by these items. Include

with payments for land all costs of acquiring title, original grading, and improvements to the grounds, artesian wells, etc. Include with payments for new buildings, architects' fees, advertising for contracts, payments on contracts for construction, installation of plumbing, lighting, heating, and ventilation equipment, etc.

All reports of payments for new equipment for general administration offices and all reports of payments for the acquisition, construction, or equipment of new buildings for the general administration should be reported in a column marked "Administration" on the margin or on an extra sheet.

Items 50-51. Equipment.—All things other than buildings, fences, and similar structures which are adapted to continuous use for increasing the efficiency or economy of human effort, including motors, power-operated machinery and accessories, hand tools, clocks, pianos, window shades, laboratory apparatus, furniture and furnishings, desks, globes, maps, charts, and typewriters, blackboards except when included in contract for new building, wagons, harness, and other things used in transportation, fire-fighting apparatus, including hose, extinguishers, etc. (For convenience lighting, plumbing, heating, and ventilating equipment are considered as part of the building.)

Item 58. Miscellaneous payments.—Include also any excess of the amount paid for supplies purchased for a storeroom over the amount issued on requisition, and expenses for school lunch rooms carried on by school funds.

RECEIPTS.

Items 62-64. Subventions and grants.—Include all subventions and grants whether obtained from income from State funds, from leases of school lands, from appropriations, or from general property, business or poll taxes, or from fines and penalties.

Item 65. Appropriations from city treasury.—School systems that are administered as departments of the city government will report after Item 65 the aggregate appropriations from the city treasury for the use of school systems less any amounts that are derived from specific sources and are used exclusively for specific school purposes. These generally include amounts that for independent school districts would be reported after Inquiries 62, 63, 64, 71, 72, and in some cases 66. All amounts deducted as above directed from the aggregate appropriations should be reported on these lines as in the case of independent school districts.

Item 78. Sales of equipment and supplies.—Include receipts from sale of textbooks and supplies to pupils; also any excess of the amount of supplies issued on requisition from a storeroom over the amount paid for supplies; also receipts from lunch rooms carried on by school funds, from admission to public entertainments, etc.

DEFINITIONS OF FISCAL ITEMS IN THE SCHEDULE FOR STATE SYSTEMS AND IN THE ABRIDGED FISCAL SCHEDULE FOR CITIES.

The definitions of the items in the standard fiscal schedule for cities apply to the same items in the standard schedule for State systems and in the abridged city schedule. But many of the items in the last two are combinations of one or more items in the first schedule. A table is given below showing how this combination has been made. In order to ascertain the kinds of expenses that should be charged to any item in either of the last two schedules, the definitions of all the items in the standard schedule which were combined in order to make the item should be consulted. Thus, to determine the expenses to be charged to Item 10 in the abridged schedule for cities, the definition for Items 22, 23, 24, and 25 in the standard schedule must be followed, as is indicated in the following table. Similarly, the expenses to be charged to 28b in the State schedule are given in definitions of Items 21 to 25, inclusive.

Table showing manner of "telescoping" items of standard fiscal schedule into items of other schedules.

State schedule.	Abridged city schedule.	Standard city schedule.
26a	1	$\left\{ \begin{array}{l} 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \end{array} \right.$
$\left. \begin{array}{l} 26b \\ 26c \end{array} \right\}$	2	$\left\{ \begin{array}{l} 7 \\ 8 \end{array} \right.$
27a	$\left\{ \begin{array}{l} 3 \\ 4 \end{array} \right.$	$\left\{ \begin{array}{l} 11 \\ 12 \\ 13 \\ 14 \end{array} \right.$
27b	5	15
27c	$\left\{ \begin{array}{l} 6 \\ 7 \end{array} \right.$	$\left\{ \begin{array}{l} 16 \\ 17 \\ 18 \end{array} \right.$

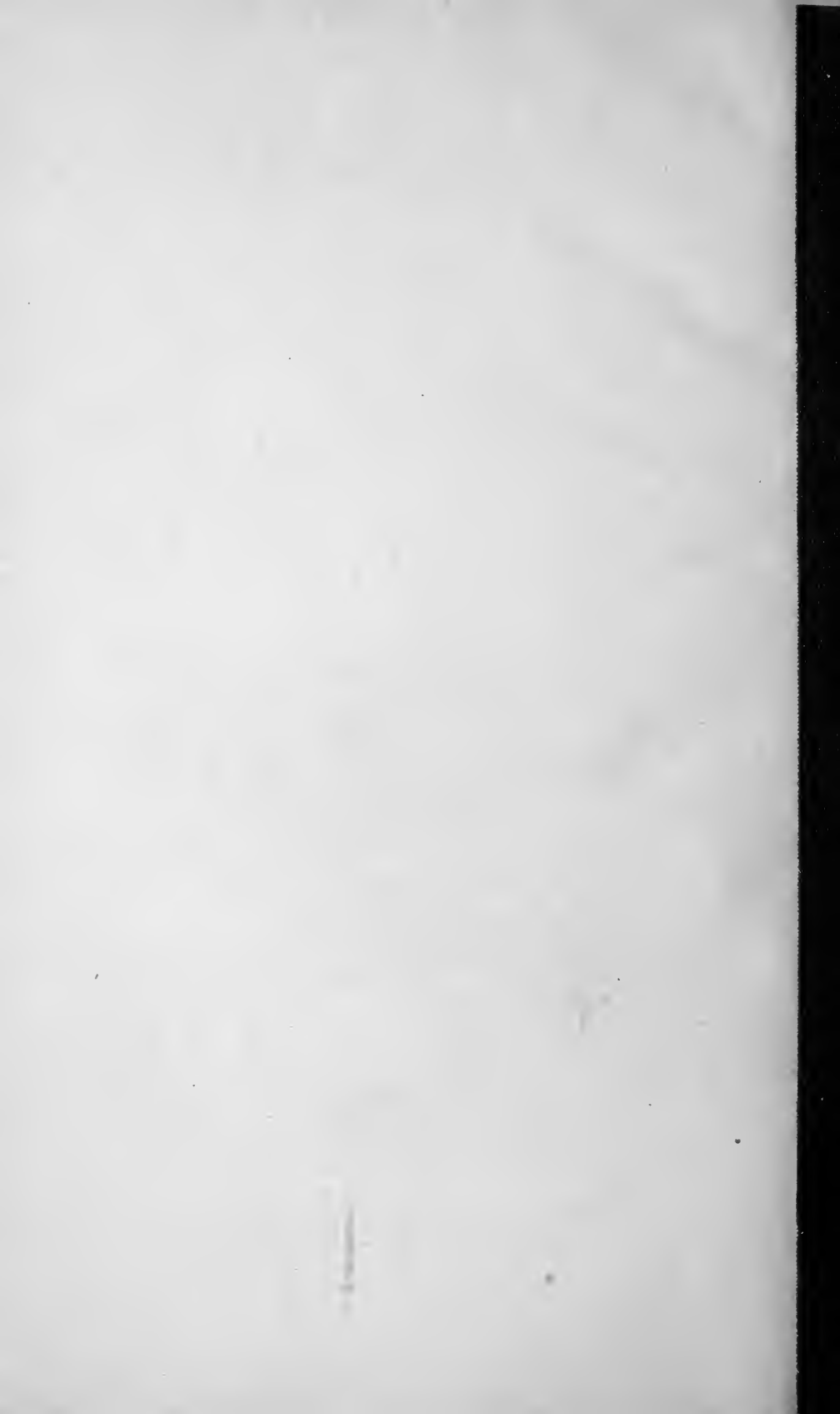
Table showing manner of "telescoping" items of standard fiscal schedule into items of other schedules—Continued.

State schedule.	Abridged city schedule.	Standard city schedule.
28a	8	20
28b	$\left\{ \begin{array}{l} 9 \\ 10 \end{array} \right.$	$\left\{ \begin{array}{l} 21 \\ 22 \\ 23 \\ 24 \\ 25 \end{array} \right.$
29	11	$\left\{ \begin{array}{l} 27 \\ 28 \\ 29 \\ 30 \end{array} \right.$
30a	12	$\left\{ \begin{array}{l} 32 \\ 33 \\ 34 \end{array} \right.$
30b	13	$\left\{ \begin{array}{l} 35 \\ 36 \end{array} \right.$
30c	14	$\left\{ \begin{array}{l} 37 \\ 38 \end{array} \right.$
31	15	$\left\{ \begin{array}{l} 40 \\ 41 \\ 42 \\ 43 \\ 44 \\ 45 \end{array} \right.$
32	17	$\left\{ \begin{array}{l} 47 \\ 48 \\ 49 \end{array} \right.$
33	18	$\left\{ \begin{array}{l} 50 \\ 51 \end{array} \right.$
34	21	$\left\{ \begin{array}{l} 53 \\ 54 \\ 55 \\ 56 \end{array} \right.$
35	20	57
	22	58
	25	62
	26	63
	27	64
	28	65

Table showing manner of "telescoping" items of standard fiscal schedule into items of other schedules—Continued.

State schedule.	Abridged city schedule.	Standard city schedule.
	29	66
	30	67
	31	68
	32	69
	33	70
	34	71
	35	72
	36	73
	38	{75 76
	39	{77 78
	40	{79 80





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